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**From:**

**Sent:** Friday, August 14, 2009 2:11:58 PM

**To:**

**Cc:**

**Subject:** RE: tax matters partner determination question

I agree that there was no valid designation of TMP since a limited partner (and its indirect partner manager) are not eligible under section 6231(a)(7). Treas. Reg. 301.6231(a)(7)-1(b). Under Treas. Reg. 301.6231(a)(7)-1(m)(2) we can rely on the Schedules K-1 to determine the general partner with the largest profits interest for the year in issue, and, thus, the default TMP under section 6231(a)(7)(B).

We don't need a TMP to issue an FPAA since a generic TMP FPAA is sufficient under Treas. Reg. 301.6223(a)-1.

[REDACTED]